

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Balance Sheet
June 30, 2001

<u>Assets</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Current assets:							
Cash and temporary investments	\$ 112	\$ -	\$ -	\$ 482,269	\$ 340,500	\$ 11,167,305	\$ 11,990,186
Restricted cash - escrows	-	-	-	226,242	-	1,558,703	1,784,945
Accounts receivable	-	-	-	480,815	45,934	1,149,695	1,676,444
Allowance for uncollectible accounts	-	-	-	(19,914)	(1,160)	(51,546)	(72,620)
Due from other funds	-	-	-	-	-	126,231	126,231
Total current assets	<u>112</u>	<u>-</u>	<u>-</u>	<u>1,169,412</u>	<u>385,274</u>	<u>13,950,388</u>	<u>15,505,186</u>
Property, plant and equipment:							
Land	37,916	251,854	43,394	250,113	-	-	583,277
Buildings and improvements	783,983	2,724,619	21,475	1,823,733	-	4,036,404	9,390,214
Plant, equipment and distribution system	2,274,794	20,068,024	838,237	7,976	1,865,175	33,979,333	59,033,539
Equipment	448,197	475,022	53,078	610,116	37,197	1,521,775	3,145,385
Construction in progress	-	-	-	-	2,070,832	12,557,007	14,627,839
Accumulated depreciation	<u>(2,020,692)</u>	<u>(11,457,816)</u>	<u>(405,943)</u>	<u>(790,502)</u>	<u>(119,825)</u>	<u>(4,707,217)</u>	<u>(19,501,995)</u>
Net property, plant and equipment	<u>1,524,198</u>	<u>12,061,703</u>	<u>550,241</u>	<u>1,901,436</u>	<u>3,853,379</u>	<u>47,387,302</u>	<u>67,278,259</u>
Other assets - issue costs, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,574</u>	<u>-</u>	<u>156,980</u>	<u>219,554</u>
Total assets	<u>\$ 1,524,310</u>	<u>\$ 12,061,703</u>	<u>\$ 550,241</u>	<u>\$ 3,133,422</u>	<u>\$ 4,238,653</u>	<u>\$ 61,494,670</u>	<u>\$ 83,002,999</u>

<u>Liabilities and Fund Equity</u>	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Liabilities:							
Current liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 332,745	\$ 23,819	\$ 736,132	\$ 1,092,696
Retainage payable	-	-	-	-	-	76,042	76,042
Deposits payable	-	-	-	-	-	161,370	161,370
Accrued interest payable	-	-	-	10,422	-	46,811	57,233
Salaries, taxes and benefits payable	-	-	-	26,574	7,614	87,534	121,722
Current portion of general obligation bonds	-	-	-	72,500	-	-	72,500
Current portion of revenue bonds	-	-	-	-	-	157,760	157,760
Current capital leases	-	-	-	120,833	-	-	120,833
Current closure costs	-	-	-	197,632	-	-	197,632
Due to other funds	-	-	-	-	-	1,115	1,115
Total current liabilities	-	-	-	760,706	31,433	1,266,764	2,058,903
Long-term liabilities:							
Long term portion of general obligation bonds	-	-	-	69,600	-	-	69,600
Long term portion of revenue bonds	-	-	-	-	-	9,652,440	9,652,440
Long term portion of capital leases	-	-	-	1,559,167	-	-	1,559,167
Long term portion of closure costs	-	-	-	160,000	-	-	160,000
Accrued vacation and sick pay	-	-	-	12,321	1,074	200,776	214,171
Total long-term liabilities	-	-	-	1,801,088	1,074	9,853,216	11,655,378
Total liabilities	-	-	-	2,561,794	32,507	11,119,980	13,714,281
Fund equity:							
Contributed capital	999,308	8,983,643	531,765	285,533	1,068,637	27,218,209	39,087,095
Retained earnings	525,002	3,078,060	18,476	286,095	3,137,509	23,156,481	30,201,623
Total fund equity	1,524,310	12,061,703	550,241	571,628	4,206,146	50,374,690	69,288,718
Total liabilities and fund equity	\$ 1,524,310	\$ 12,061,703	\$ 550,241	\$ 3,133,422	\$ 4,238,653	\$ 61,494,670	\$ 83,002,999